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**IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF NEW JERSEY**

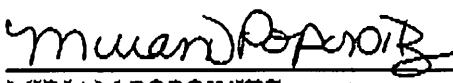
UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) Civil Action No. 12-CV-6290 (JAP)  
CHARLES NOVINS, )  
Respondent. ) **RETURN OF SERVICE**

I, Miriam Popowitz, Revenue Officer in the Small Business/Self-Employed Central  
Compliance Area of the Internal Revenue Service, do hereby depose and declare as follows:

I personally served copies of the Petition, Order to Show Cause, Declaration and Exhibits  
on the above-named respondent, Charles Novins, on the 4th day of April 2013, by personally  
delivering copies to Mr. Novins at his place of residence, 104 Flag Point Road, Toms River, New  
Jersey.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 9, 2013.

  
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MIRIAM POPOWITZ  
REVENUE OFFICER